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c.) Amendments to the Claims

1. (Currently Amended) A punching device for punching paper and like sheet material comprising:

- (a) an upper frame;
- (b) a cooperating upper magnetic base supporting said frame;
- (c) one or more ~~[[a]]~~ punch ~~rod~~ rods slideably disposed within the upper frame, ~~and~~ each passing through a corresponding clearance hole formed in the upper magnetic base; and
- (d) a lower magnetic base further comprising a punch die corresponding to each punch rod which magnetically aligns with the upper magnetic base when said sheet material is disposed between the upper and lower magnetic bases, so that the punch may be used to perforate said sheet material anywhere on the surface of the sheet.

2. (Currently Amended) The punching device of claim 1, further comprising a lever handle rotatably affixed to the upper frame, and which slideably engages a top of the each punch rod, providing a user with mechanical advantage in operating the punching device.

3. (Currently Amended) The punching device of claim 2, further comprising ~~[[a]]~~ one or more springs, each of spring which exerts a restraining force to maintain the corresponding punch rod in an upper position, wherein the punch rod descends to a

lower position when a superior, opposing force is applied to the top of the punch rod.

4. (Currently Amended) The punching device of claim 2, wherein one or more ~~an~~ oblong ~~slot~~ slots is formed within the lever handle, wherein ~~the~~ each corresponding punch rod has an annular recess formed in proximity with the top of the punch rod, with the annular recess captured within the oval slot of the lever handle, so that ~~the~~ each punch rod will raise when the lever handle is raised, and lower when the lever handle is lowered.

5. (Original) A punching device for punching paper and like sheet material comprising:

- (a) a magnetized upper frame;
- (b) a punch rod slideably disposed within the upper frame, and passing through a clearance hole formed therein; and
- (c) a lower magnetic base further comprising a punch die which magnetically aligns with the upper magnetic base when said sheet material is disposed between the upper and lower magnetic bases,

so that the punch may be used to perforate said sheet material anywhere over the surface of the sheet.

6. (Original) The punching device of claim 5, further comprising a lever handle rotatably affixed to the upper frame, and which

slideably engages a top of the punch rod, providing a user with mechanical advantage in operating the punching device.

7. (Original) The punching device of claim 6, further comprising a spring which exerts a maintaining force to maintain the punch rod in an upper position, wherein the punch rod descends to a lower position when a superior, opposing force is applied to the top of the punch rod.
8. (Original) The punching device of claim 6, wherein an oblong slot is formed within the lever handle, wherein the punch rod has an annular recess formed in proximity with the top of the punch rod, with the annular recess captured within the oval slot of the lever handle, so that the punch rod will raise when the lever handle is raised, and lower when the lever handle is lowered.
9. (Original) A multi-hole punching device for punching paper and like sheet material comprising:
 - (a) an upper assembly;
 - (b) a cooperating upper magnet affixed to said upper assembly;
 - (c) a multiplicity of punch rods, each slideably disposed within the upper assembly, and passing through a clearance hole formed in the upper magnet;
 - (d) a lower assembly further comprising a multiplicity of punch dies;

- (e) a lower magnet affixed to said lower assembly, the lower assembly magnetically aligning with the upper assembly when said sheet material is disposed between the upper and lower assemblies; and
- (f) a lever handle rotatably affixed to the upper assembly, and which slideably engages a top of the punch rods, providing a user with mechanical advantage in operating the punching device.

so that the punch may be used to perforate said sheet material anywhere over the surface of the sheet.

10. (Original) A punching device for punching paper and like sheet material comprising:

- a) an upper magnetic frame;
- b) a punch rod slideably disposed within the upper magnetic frame, and passing through a clearance hole formed therein; and
- c) a lower magnetic base further comprising a punch die which magnetically aligns with the upper magnetic frame when said sheet material is disposed between the upper magnetic frame and lower magnetic base,
- d) so that the punch may be used to perforate said sheet material anywhere on the surface of the sheet.

11. (Original) The punching device of claim 10, further comprising a lever handle rotatably affixed to the upper

magnetic frame, and which slideably engages a top of the punch rod, providing a user with mechanical advantage in operating the punching device.

12. (Original) The punching device of claim 11, further comprising a spring which exerts a maintaining force to maintain the punch rod in an upper position, wherein the punch rod descends to a lower position when a superior, opposing force is applied to the top of the punch rod.

13. (Original) The punching device of claim 11, wherein an oblong slot is formed within the lever handle, wherein the punch rod has an annular recess formed in proximity with the top of the punch rod, with the annular recess captured within the oval slot of the lever handle, so that the punch rod will raise when the lever handle is raised, and lower when the lever handle is lowered.

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